

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

INCOME TAX REFERENCE No 76 of 1984

For Approval and Signature:

Hon'ble MR.JUSTICE C.K.THAKKER and
MR.JUSTICE M.C.PATEL

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1. Whether Reporters of Local Papers may be allowed to see the judgements?
 2. To be referred to the Reporter or not?
 3. Whether Their Lordships wish to see the fair copy of the judgement?
 4. Whether this case involves a substantial question of law as to the interpretation of the Constitution of India, 1950 of any Order made thereunder?
 5. Whether it is to be circulated to the Civil Judge?

INDUKUMAR C PATEL

Versus

COMMISSIONER OF INCOME-TAX

Appearance:

MR Manish J Shah for Mr.JP SHAH for Petitioner

MR Prashant Desai with MANISH R BHATT for Respondent No. 1

CORAM : MR.JUSTICE C.K.THAKKER and
MR.JUSTICE M.C.PATEL

Date of decision: 23/06/98

ORAL JUDGEMENT (Per C.K.Thakker, J)

The following question was referred for the opinion of this Court.

"Whether, on the facts and in the circumstances of the case, the Tribunal was right in law in disallowing the interest of Rs.11,710/- paid by

the assessee to M/s. Patel Brothers ?"

2. Mr. Shah, Learned Counsel for the assessee under the instructions of the assessee states that he has instructions from the assessee not to press this reference in view of smallness of amount involved in Reference (Rs.11,710/-).

3. In view of the above statement, in our opinion, the reference does not survive. The reference is accordingly disposed of as not pressed. No order as to costs.

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